



State of Washington
Department of Revenue
PO Box 47464
Olympia WA 98504-7464

PERIOD

OCT – NOV – DEC

YEAR

1999

Q4

99



9 9 9 9 9 9 9

Name _____ Tax Reporting Acct. No. _____

Firm Name _____

Show Changes in Address/Phone/Ownership and
Date of Change

Street Address _____

City, State, Zip _____

NATURAL GAS USE TAX RETURN

See Instructions on Page 4

Line No.	City Code	Volume (In Therms)	Purchase Price	Transportation Charges	Total Value	Tax Rate	Tax Due	Dept. Use Only
1	State					.03852		
2								
3								
4								
5								
6								
7								
8								
TOTAL								

CREDITS

Credits for Tax Paid In Another State

Line No.	City Code	Consumer Paid Use Tax *	Seller Paid State Gross Receipts Tax	Seller Paid Municipal Gross Receipts Tax *	TOTAL
9	State				
10					
11					
TOTAL CREDITS					

*This credit is to be split proportionally among the locations. For example, if the state's portion of this tax constitutes 38.7 percent of the total tax, then 38.7 percent of the credit is to be deducted from the state's portion of this tax.

PRIOR PERIOD ADJUSTMENTS

Line No.	Type of Adjustment	Amount	Explanation

THIS RETURN IS DUE JANUARY 31, 2000

TAXPAYER MUST FILE A RETURN EVEN IF
NO TAX IS DUE

** Add Penalty If Paying After January 31, 2000
Minimum \$5.00

5% After January 31, 2000

10% After February 29, 2000

20% After March 31, 2000

Signature _____

Telephone _____ Date _____

Line No.	Totals	Tax Due	Dept. Use Only
13	Tax Due	+	
14	Less Credits	-	
15	Total Tax Due	=	
16	Penalty **	+	
17	Interest	+	
18	Less Adjustments	-	
19	Total Payment Enclosed	=	

To inquire about the availability of this document in an alternate format for the visually impaired or a language other than English, please call (360) 753-3217. Teletype (TTY) users may call (800) 451-7985. You may also access tax information on our Internet home page at <http://dor.wa.gov>.

REV 41 0065-1 (11/22/99)

RETURN THIS COPY

CITY CODES AND TAX RATES

Code	City	Rate	Code	City	Rate
1701	Algona .....	.06000	1726	Seattle .....	.06000
1702	Auburn.....	.04500	3907	Selah:	
1704	Bellevue .....	.04500		First \$2,000 each month.....	.06000
3701	Bellingham .....	.06000		Over \$2,000 in a month.....	<i>no tax</i>
2902	Burlington .....	.03000	3210	Spokane.....	.06000
2101	Centralia .....	.05000	3116	Stanwood.....	.06000
2102	Chehalis .....	.06000	2716	Sumner:	
* 3202	Cheney (effective 3/1/99).....	.10000		First \$14,285.71 each month .....	.05250
0202	Clarkston.....	.06000		Over \$14285.71 in a month	<i>no tax</i>
3601	College Place.....	.04000	3908	Sunnyside .....	.06000
1101	Connell.....	.06000	2717	Tacoma .....	.06000
3104	Edmonds .....	.05750	3406	Tumwater .....	.06000
3105	Everett.....	.04500	3911	Union Gap.....	.06000
3704	Ferndale .....	.05000	0605	Vancouver:	
2706	Fife .....	.04500		First \$2,000 each month.....	.06000
3901	Grandview.....	.06000		Over \$2,000 in a month.....	.01250
0302	Kennewick.....	.08500	3604	Walla Walla .....	.06000
1715	Kent .....	.04800	1313	Warden:	
1716	Kirkland .....	.06000		First \$200,000 annually.....	.06000
3111	Marysville .....	.05000		Over \$200,000 annually	<i>no tax</i>
3206	Medical Lake.....	.06000	0606	Washougal.....	.04000
3207	Millwood.....	.02000	0405	Wenatchee .....	.06000
2907	Mount Vernon .....	.06000	0805	Woodland .....	.05000
3114	Mukilteo.....	.06000			
3403	Olympia .....	.06000			
0103	Othello (eff. 10/01/99 - 11/30/99) ...	.04500			
	(eff. 12/01/99) .....	.06000			
3812	Pullman.....	.07000			
2711	Puyallup:				
	First \$420 each month.....	.06000			
	Over \$420 in a month.....	.01000			
1724	Redmond.....	.05500			
1725	Renton.....	.06000			



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INSTRUCTIONS FOR COMPLETING THE NATURAL GAS USE TAX RETURN

1. **Filing.** This return must be filed with the Washington State Department of Revenue. You must file on or before the last day of the month following the taxable period. A penalty for filing late will be applied on all taxes received and postmarked after the due date.
2. **Payment.** Payment should be made by check or money order if it is sent through the mail. Make your check or money order payable to the Washington State Department of Revenue and mail to the Washington State Department of Revenue, General Administration Bldg., PO Box 47464, Olympia WA 98504-7464, Attn: Brokered Natural Gas.
3. **Questions.** If you have questions or need help filling out this return, please call the Department of Revenue at (360) 902-7063, weekdays, for assistance.
4. **City Code Column.** From the chart on the inside page of this return, find the city in which you received your brokered natural gas. If that address is in the county, you only need to complete the state portion of this tax on line 1. All branch locations may be combined on line 1 to report one total for the state portion of this tax.

Enter the four-digit code for your city in the city code column. Then enter the tax rate for that city in the tax rate column.
5. **Volume.** Enter the total volume of gas, in therms, delivered for this period on line 1, and enter the volume of gas, in therms, delivered to a location inside a city on any city lines previously identified. If your company received brokered natural gas in more than one location, enter the volume for each city on a separate line. If brokered natural gas was received in more than one location within the same city, you may aggregate those locations on one line for one total. This information will be cross-matched with the quarterly reports required from gas deliverers. 1 MMBTU = 10 therms or 1 therm = 100,000 BTU's.
6. **Purchase Price.** Enter the purchase price of the gas delivered in the quarter. Enter only the price of the gas. Do not include the transportation charges.
7. **Transportation Charges.** If all or part of the transportation charges for the delivery of the brokered natural gas are separately subject to the state's public utility tax (RCW 82.16.020(1)(c)) and the cities' public utility tax (RCW 35.21.870), then those transportation charges are exempt and may be excluded from the measure of the use tax. Enter the non-exempt amount charged for interstate transportation on the gas delivered for this period on line 1 and on any of the city lines already identified above.

The tax is structured so that either the public utility tax or the natural gas use tax is paid. The following examples identify which of the two taxes applies in given situations.

Examples:

- (a) A public university purchases natural gas from an out-of-state supplier through a broker. An interstate pipeline company delivers the natural gas to the local distribution company who delivers it to the university. The university pays the supplier for the natural gas, the pipeline company for its transportation charges, and the local distribution company for its transportation charges. The transportation charges paid to the pipeline company are subject to the Natural Gas Use Tax because they are not subject to Public Utility Tax. This is because transportation originates outside the state and terminates within the state. The transportation charges paid to the local distribution company is subject to the Public Utility Tax. Since transportation originates and terminates entirely within the state, the transportation charges, therefore, are not subject to the Natural Gas Use Tax. In conclusion, the value of the natural gas reported should include its purchase price from the supplier as well as the transportation charges paid to the pipeline company.
- (b) The same scenario as (a) except the gas is delivered directly to the university by the pipeline company and bypasses the local distribution company's final delivery. The university pays the supplier for the natural gas and the pipeline for its transportation charges. The transportation charges are subject to the Natural Gas Use Tax because they are not subject to Public Utility Tax. The value of the natural gas reported should include its purchase price from the supplier as well as the transportation charges paid to the pipeline company.
8. **Total Value.** Add purchase price and transportation charges, then enter the total value on line 1 and on any of the city lines identified previously.
9. **Tax Due.** Multiply the total value times the tax rate and enter the result in this column.
10. **Credits.** A credit is allowed against this use tax for any use tax paid by the consumer to another state on the gas consumed or used and subject to this tax. Any use tax allowed as a credit shall be prorated to the state's and cities' portion of the tax bases on the relative rates of the taxes.

A credit is also allowed against the use tax imposed by the state for any gross receipts tax imposed by another state on the seller of the gas with respect to the gas consumed or used.

A credit is allowed against the use tax imposed by the cities for any gross receipts tax imposed by another state or political subdivision of the state on the seller of the gas with respect to the gas consumed or used.
11. **Prior Period Adjustments.** Enter any adjustments for previous periods in this column and provide an explanation for each one.